

Amendment No. 1 to HB0894

Todd
Signature of Sponsor

AMEND Senate Bill No. 1546

House Bill No. 894*

By deleting all of the language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 3-17-102, is amended by deleting subdivision (1) in its entirety and by substituting instead the following:

(1) "501(c)(3) organization" means an entity that is exempt from federal income taxation under § 501(a) of the Internal Revenue Code as an organization described in § 501(c)(3) of the Internal Revenue Code, and, for the limited purposes of this chapter:

(A) Has been in continuous and active existence in Tennessee for five (5) years immediately preceding the event date listed in an annual event application as an organization described in § 501(c)(3) of the Internal Revenue Code;

(B) Has been in continuous and active existence in Tennessee for five (5) years immediately preceding the event date listed in an annual event application as an organization exempt from federal income taxation under § 501(a) of the Internal Revenue Code as an organization described in any subdivision of § 501(c) of the Internal Revenue Code, but, prior to submission of an annual event application, has received exemption from federal taxation as an organization described in § 501(c)(3) of the Internal Revenue Code;

(C) Has been conducting a fishing event for the benefit of youth for at least ten (10) successive years in the county in which it applies to hold an annual event, but, prior to submission of an annual event

application, has received exemption from federal taxation as an organization described in § 501(c)(3) of the Internal Revenue Code; or

(D) Has been operating for at least four (4) years in Tennessee as part of an organization exempt from federal taxation as an organization described in § 501(c)(3) of the Internal Revenue Code, but, prior to submission of an annual event application, has received separate exemption from federal taxation as an organization described in § 501(c)(3) of the Internal Revenue Code;

SECTION 2. Tennessee Code Annotated, Section 3-17-103(a), is amended by deleting subdivision (1) in its entirety and by substituting instead the following:

(1)

(A) A 501(c)(3) organization seeking to operate an annual event for the benefit of such organization located in this state shall submit an annual event application to the secretary:

(i) By December 31, 2008, for the annual event period beginning July 1, 2009, and ending June 30, 2010, and by December 31 in subsequent years, for subsequent annual event periods; and

(ii) Notwithstanding any provision of this chapter to the contrary, within fifteen (15) calendar days after this act becomes law, for the annual event period beginning July 1, 2009, and ending June 30, 2010.

(B) For purposes of the submission deadline, the postmark date on the annual event application shall be considered the date of submission.

SECTION 3. Tennessee Code Annotated, Section 3-17-103(a), is amended by deleting subdivision (2) in its entirety and by substituting instead the following:

(2) The organization shall be a 501(c)(3) organization as defined in § 3-17-102(1).

SECTION 4. Tennessee Code Annotated, Section 3-17-103, is amended by deleting subsection (b) in its entirety and by substituting instead the following:

(b)

(1) The secretary shall review all annual event applications timely submitted and shall transmit an omnibus list of qualifying applicants to the clerk of the senate and the clerk of the house of representatives in an electronic format, as is required by the respective clerks, on or before May 4, 2004, and by March 1 in any subsequent year. Such omnibus list shall include, at a minimum, the name of the 501(c)(3) organization, the name of the event, the type of lottery game, the event date for the event and the location, or locations, of the event. Such omnibus list shall list 501(c)(3) organizations alphabetically by county in which the annual event is proposed to be operated.

(2) In addition to the omnibus list transferred to the clerk of the senate and the clerk of the house of representatives by March 1, 2009, the secretary shall transfer an additional omnibus list listing any organizations approved pursuant to subdivision (a)(1)(F) and subsection (f) for the annual event period beginning July 1, 2009, and ending June 30, 2010. The list shall be transferred in a manner consistent with subdivision (b)(1) by twelve o'clock (12:00) noon central daylight time (CDT) within thirty (30) calendar days after this act becomes law.

SECTION 5. Tennessee Code Annotated, Section 3-17-103(f), is amended by deleting subdivision (1) in its entirety and by substituting instead the following:

(1) Notwithstanding any provision of this chapter to the contrary, a 501(c)(3) organization seeking to operate an annual event for the benefit of that organization located in this state that does not intend to raise gross revenue from

such annual event exceeding five thousand dollars (\$5,000) shall submit an annual event application to the secretary:

(A) By December 31, 2008, for the annual event period beginning July 1, 2009, and ending June 30, 2010, and by December 31 in subsequent years, for subsequent annual event periods; and

(B) Notwithstanding any provision of this chapter to the contrary, within fifteen (15) calendar days after this act becomes law, for the annual event period beginning July 1, 2009, and ending June 30, 2010; and

SECTION 6. Tennessee Code Annotated, Section 3-17-104(a), is amended by deleting subdivision (6) it in its entirety and substituting instead the following:

(6) A copy of organizational documents and any other documents that prove to the satisfaction of the secretary that the organization is a 501(c)(3) organization as defined in § 3-17-102(1). The secretary may promulgate rules and regulations as to the type and quantity of documentation necessary for proof of continuous and active existence. Such documentation shall be supported by an affidavit signed by the 501(c)(3) organization's chair, president or chief administrative officer and secretary affirming that the organization is a 501(c)(3) organization as defined in § 3-17-102(1);

SECTION 7. Tennessee Code Annotated, Section 3-17-105(a), is amended by deleting subdivision (3) in its entirety and by substituting instead the following language:

(3) The secretary determines that the organization is a 501(c)(3) organization as defined in § 3-17-102(1).

SECTION 8. This act shall take effect upon becoming a law, the public welfare requiring it.